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# NAGALAND LEGISLATIVE ASSEMBLY SECRETARIAT



## PUBLIC ACCOUNTS COMMITTEE (2015-2016)

### TWELFTH ASSEMBLY

#### 116<sup>th</sup> REPORT

of the Committee on Public Accounts (2015-2016)  
on the Action Taken by the Government  
on the Observations/Recommendations contained in the  
114<sup>th</sup> Report of the Committee on Excess expenditures  
incorporated in the Comptroller & Auditor General of India  
for the year 2000-2001, 2005-2006, 2008-2009 and 2009-2010.

Adopted by the Committee on 12 August 2015

Presented to the House on 18-03-2016

NAGALAND LEGISLATIVE ASSEMBLY SECRETARIAT  
KOHIMA : NAGALAND

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## INTRODUCTION

I, the Chairman, of the Committee on Public Accounts (2015 -2016) having been authorized by the Committee to present the Report on their behalf, do present this 116<sup>th</sup> Action Taken Report by the Government on the Recommendations/Observations contained in their 114<sup>th</sup> Report on Excess over Voted Grant and Charged Appropriations revealed in the Appropriation Accounts of the Report of the Comptroller and Auditor General of India for the years 2000-2001, 2005-2006, 2008-2009 and 2009-2010 to the Nagaland Legislative Assembly.

The 114<sup>th</sup> Report of the Public Accounts Committee containing 3(three) Observations and Recommendations was presented to the House on 16<sup>th</sup> December 2014 and the Report was forwarded to the Departments on 31.01.2015. Action Taken by the Government on the Observations/Recommendations made by the Committee has been shown in *Report* of page 8.

The present Committee on Public Accounts was constituted on 27<sup>th</sup> July 2015 under the Rule 326 of the Rules of Procedure and Conduct of Business in the Nagaland Legislative Assembly.

The Report was considered and adopted by the Committee in its meeting held on the 12th August 2015.

The Committee place on record their appreciation of the assistance rendered in the examination of these Accounts and Audit Report by the Accountant General, Nagaland and his officers and staff.

The Committee is thankful to all the Senior Government Officers of Nagaland, the Commissioner & Secretary, Nagaland Legislative Assembly and the concerned Officers and staff in the examination and preparation of this Report.

Kohima the 12<sup>th</sup> August 2015

Sd/-  
**C.M. CHANG**  
CHAIRMAN  
PUBLIC ACCOUNTS COMMITTEE

**CHAPTER-1**

**APPROPRIATION AUDIT AND CONTROL OVER EXPENDITURE**

**Excess over provisions**

During the years 2000-2001, 2005-2006, 2008-2009 and 2009-2010 there was an excess expenditures under Revenue Section and Capital Section as mentioned in the Report of the Comptroller and Auditor General of India for the years 2000-2001, 2005-2006, 2008-2009 and 2009-2010 respectively, which requires regularisation in the manner prescribed in Article 205 of the Constitution of India. Statement on the year- wise expenditures are given below.

**Statement showing the excess expenditure under Grant/Appropriation requiring regularisation for the year 2000-2001**

Sl. No.	Number of title of grant/appropriation	Total grant appropriation (₹)	Expenditure (₹)	Excess (₹)
	<b>Revenue Section (Voted)</b>			
1	13-Village Guards	5,51,51,000	5,69,66,980	18,15,980
2	35-Medical, Public Health and Family Welfare	77,08,27,000	77,39,99,484	31,72,484
3	37-Assistance to Municipalities & Development Works in Towns	21,72,000	1,00,00,000	78,28,000
4	38-Information & Public Relation	7,18,01,000	7,18,05,220	4,220
5	41-Labour	1,50,64,000	1,65,11,861	14,47,861
6	40- Soil & Water Conservation	12,66,75,000	12,92,61,272	25,86,272
7	58-Roads and Bridges	46,60,60,000	51,34,54,008	4,73,94,008
8	59-Irrigation & Flood Control	12,80,36,000	12,83,17,418	2,81,418
9	61-Back Ward Area Development Programme, Special Employment Programme & Special Development Programme	5,91,00,000	5,91,05,487	5,487

10	64-Housing	15,40,38,000	20,25,02,141	4,84,64,141
11	74-Mechanical Engineering	12,15,01,000	13,02,74,885	87,73,885
	<b>Total Revenue (Voted)</b>	<b>197,04,25,000</b>	<b>209,21,98,756</b>	<b>12,17,73,756</b>

**Capital Section (Voted)**

1	33-Youth Resources and Sports	134,00,000	162,13,000	28,13,000
2	35-Medical, Public Health and Family Welfare	12,92,45,000	12,93,50,000	1,05,000
3	41-Labour	3,50,000	150,64,000	147,14,000
4	47-Weights and Measures	2,20,000	2,60,000	40,000
5	50-Animal Husbandry and Dairy Development	89,85,000	89,95,239	10,239
6	55-Power Projects	46,71,00,000	52,80,34,297	609,34,297
	57-Housing Loans	10,96,70,000	11,32,90,6000	36,20,6000
	<b>Total Revenue (Voted)</b>	<b>72,89,70,000</b>	<b>81,12,07,136</b>	<b>822,37,136</b>

**Capital Section (Charged)**

1	76-Servicing of Debt	13,51,28,96,000	3,82,70,04,902	31,41,08,902
	<b>Total capital selection (Charged)</b>	<b>3,51,28,96,000</b>	<b>3,82,70,04,902</b>	<b>31,41,08,902</b>
	<b>Grand Total</b>	<b>621,22,91,000</b>	<b>673,04,10,794</b>	<b>51,81,19,794</b>

**Statement showing the excess expenditure under Grant/Appropriation requiring regularisation for the year 2005-2006**

Sl. No	Number of title of grant/appropriation	Total grant appropriation (₹)	Expenditure (₹)	Excess (₹)
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**Revenue Section (Voted)**

1	7 State Excise	5,69,04,000	5,78,28,273	9,24,273
2	11 District Administration and Special Welfare Schemes	39,59,18,000	42,66,24,747	3,07,06,747
3	16 State Guest House	4,73,06,000	5,01,86,897	28,80,897
4	20 Relief and Rehabilitation	1,34,70,000	1,34,80,000	10,000
5	21 Relief of Distress caused by Natural Calamities	3,83,00,000	4,61,75,000	78,75,000
6	22 Civil Supplies	6,42,42,000	6,46,93,922	4,51,922
7	29 Stationery and Printing	6,47,70,000	6,64,35,670	16,65,670
8	31 School Education	2,33,00,23,000	2,46,65,88,445	13,65,65,445
9	33 Youth Resources & Sports	9,04,55,000	10,01,22,852	96,67,852
10	35 Medical, Public Health & Family Welfare	1,04,52,21,000	1,11,25,29,363	6,73,08,363
11	46 Stastics	6,98,69,000	7,06,26,343	7,77,343
12	47 Weights and Measures	2,13,93,000	2,13,93,356	356
13	48 Agriculture	44,98,00,000	45,08,90,635	10,90,635
14	49 Soil & Water Conservation	28,35,52,000	28,40,03,633	4,51,633
15	54 Mineral Development	6,06,64,000	6,80,37,456	73,73,456
16	58 Roads and Bridges	47,05,66,000	62,84,22,291	15,78,56,291
17	60 Water Supply Schemes	22,21,209,000	32,24,94,396	10,03,85,396
18	64 Housing	19,73,67,000	23,21,69,067	3,48,02,067
19	68 Police Engineering Project	3,64,02,000	3,64,37,736	35,736
20	76 Women Welfare	4,40,05,000	5,28,03,257	87,98,257
	<b>Total Revenue Section (Voted)</b>	<b>6,00,23,36,000</b>	<b>6,57,19,43,339</b>	<b>56,96,07,339</b>

**Capital Section (Voted)**

21	22-Civil Supplies	1,03,83,000	1,53,74,977	49,91,977
22	26-Civil Secretariat	10,50,00,000	11,75,00,000	1,25,00,000
23	43-Social Security & Welfare	5,31,00,000	6,51,00,000	1,20,10,000
24	50-Animal Husbandry and Dairy Development	62,23,000	1,02,38,115	40,15,115
25	68-Police Engineering Project	11,40,00,000	15,68,98,448	4,28,98,448
	<b>Total Capital (Voted)</b>	<b>28,87,06,000</b>	<b>36,51,21,540</b>	<b>7,64,15,540</b>

**Revenue Section (Charged)**

26	4-Administration of Justice	5,56,44,000	5,72,79,000	16,35,000
27	10-Public Service Commission	1,39,27,000	1,58,50,646	19,23,646
	<b>Total Revenue Section (Charged)</b>	<b>6,95,71,000</b>	<b>7,31,29,646</b>	<b>35,58,646</b>
	<b>Grand Total</b>			

**Statement showing the excess expenditure under Grant/Appropriation requiring regularisation for the year 2008-2009***(Rupees in Crore)*

Sl. No	Number of title of grant/appropriation	Total grant appropriation (₹)	Expenditure (₹)	Excess (₹)
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**Revenue (Voted)**

1.	7 State Excise	6.79	6.87	0.08
2.	11 District Administration and Special Welfare Schemes	46.62	47.44	0.82
3.	13 Village Guards	16.68	17.14	0.46
4.	26 Civil Secretariat	55.53	56.51	0.98
5.	36 Urban Development	4.63	5.79	1.16
6.	38 Information & Public Relations	13.55	13.61	0.06
7.	39 Tourism	6.86	6.90	0.04
8.	46 Statistics	10.57	10.59	0.02
9.	58 Roads and Bridges	94.80	96.59	1.79
10.	60 Water Supply Schemes	28.01	36.07	8.06
11.	64 Housing	31.62	34.17	2.55
12.	65 SCERT	15.17	16.42	1.25
13.	66 Sericulture	9.52	10.26	0.74
14.	67 Home Guards	9.28	9.58	0.30
15.	70 Horticulture	11.71	11.85	0.14
	<b>Total Revenue (Voted)</b>	<b>361.34</b>	<b>379.79</b>	<b>18.45</b>

**Capital (Voted)**

16.	53 Industries	32.07	35.75	3.68
17.	64 Housing	45.53	66.92	21.39
	<b>Total Revenue (Voted)</b>	<b>77.60</b>	<b>102.67</b>	<b>25.07</b>
	<b>Grand Total</b>	<b>438.94</b>	<b>482.46</b>	<b>43.52</b>

**Statement showing the excess expenditure under Grant/Appropriation  
requiring regularisation for the year 2009-2010**

*(Rupees in Crore)*

Sl. No.	Number of title of grant/appropriation	Total grant appropriation (₹)	Expenditure (₹)	Excess (₹)
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**Revenue (Voted)**

1	11 District Administration & Special Scheme	54.31	56.98	2.67
2	14 Jails	13.15	13.50	0.35
3	16 States Guest House	8.09	8.59	0.50
4	25 Land Records and Survey	10.36	10.42	0.06
5	26 Civil Secretariat	70.76	70.83	0.07
6	28 Civil Police	582.03	593.53	11.50
7	34 Art & Culture & Gazetteers Unit	12.19	12.31	0.12
8	35 Medical, Public Health & Family Welfare	154.94	158.33	3.39
9	36 Urban Development	4.68	4.71	0.03
10	41 Labour	4.17	4.21	0.04
11	48 Agriculture	72.25	77.03	4.78
12	50 Animal Husbandry and Dairy Development	60.24	60.64	0.40
13	58 Roads and Bridges	100.56	104.01	3.45
14	64 Housing	29.92	37.81	7.89
15	67 Home Guards	10.79	11.23	0.44
16	68 Police Engineering project	4.49	4.50	0.01
17	69 Fire Service	8.15	8.21	0.06
18	70 Horticulture	12.91	12.94	0.03
19	78 Information Technology & Technical Education	16.63	21.39	4.76
	<b>Total Revenue (Voted)</b>	<b>1230.62</b>	<b>1271.17</b>	<b>40.55</b>

**Capital (Voted)**

20	22 Civil Supplies	1.75	3.21	1.47
21	32 Higher Education	3.39	4.39	1.00
22	53 Industries	22.60	23.40	0.80
23	56 Road Transport	17.04	19.95	2.91
24	60 Water Supply Schemes	71.15	79.14	7.99
25	64 Housing	40.11	47.02	6.91
	<b>Total Capital (Voted)</b>	<b>156.04</b>	<b>177.11</b>	<b>21.08</b>

**Revenue (Charged)**

26	10 Public Service Commission	2.11	2.25	0.14
	<b>Total Revenue (Charged)</b>	<b>2.11</b>	<b>2.25</b>	<b>0.14</b>
	<b>Grand Total</b>	<b>1388.77</b>	<b>1450.53</b>	<b>61.77</b>

## REPORT

### Action Taken on the observations/Recommendations made by the Public Accounts Committee

#### Observations/Recommendations

- 1.1 Excess expenditure over the grants allocated by the Legislature under the provisions of the Constitution have been incurring year after year. The explanation given by the Department indicates that the matter has been dealt within the routine manner. The question of excess expenditure beyond the allocated budget could have been avoided if the Department had prepared a realistic assessment of fund required and confined within the Grants Voted. The Department should also have acted judiciously in obtaining the unforeseen expenditures as additional grants in the Supplementary Demands.
- 1.2 During the course of oral evidence, the Committee observed that most of the Departments have failed to reconcile the figures of excess/ savings with the concerned authority as reflected in the Audit Report inspite of sufficient time and reminders given by the Accountant General, Nagaland.
- 1.3 The Committee, therefore, once again urge the defaulting Departments to adhere to financial rules and recommends that the excess both under voted grants and charged appropriations during the year under review may be regularized under Article 205 of the Constitution of India. The Committee desire the implementation Report to be submitted within 3 (three) months from the date of laying this Report in the House.

#### Action Taken:-

The above grants expenditures were regularised during 2014-2015 in the supplementary demand for grant for Excess Expenditure for the years 2000-2001, 2005-2006, 2008-2009 and 2009-2010.

## MINUTES OF THE 1<sup>ST</sup> MEETING OF THE PAC (2015-16)

Minutes of the first meeting of the PAC 2015-16  
held on 12<sup>th</sup> August 2015 at 11:00 a.m

#### Members Present

1. Shri C.M Chang, Chairman
2. Dr. Longrineken, Member
3. Shri Tovihoto Ayemi, Member
4. Shri Merentoshi R. Jamir, Member
5. Dr. Neiphrezo, Member

#### Assembly Secretariat

1. Shri. N.Benjamin Newmai, Commissioner & Secretary
2. Shri. K.Sekhose, Addl.Secretary
3. Smt. Aosenla, Joint Secretary
4. Smt. Razoulenuo, Deputy Secretary
5. Shri. T. Noksang Jamir, Under Secretary

At the outset, the Hon'ble Chairman welcomed the Members and Nagaland Legislative Assembly Officials to the first sitting of the Committee. This was followed by self introduction by the Members and Officials present in the meeting. In his address, the Chairman highlighted the present trends of the Public Accounts Committee in Nagaland Legislative Assembly and called on the Members to give more priority to the Committee.

The Committee then discussed the activities of the day's agenda and the work position of the P.A.C Branch. The Committee then took up for consideration the draft 115<sup>th</sup> Main Report and 116<sup>th</sup> and 117<sup>th</sup> Action Taken Reports and adopted the same and authorized the Chairman to present the reports to the House in the next Assembly session.

Having covered the listed business, the meeting then adjourned at 12:15P.M.

Sd/-

N. BENJAMIN NEWMAI  
COMMISSIONER & SECRETARY  
ASSEMBLY SECRETARIAT